

# **Defense Contract Audit Agency**

## **Catalog of Courses FY 2006**

**(By The Defense Contract Audit Institute)**

This catalog has seven sections. The "About DCAI" section provides basic information about the Defense Contract Audit Institute (DCAI). The remaining sections provide listings and descriptions of each DCAA course except the Technical Specialist Workshops. Course descriptions for them will be incorporated upon finalization of the workshop schedule. Non-DCAA courses include a list of recommended non-DCAA training.

**About DCAI**

**CMTL Courses**

**Resident Courses**

**Seminars**

**Technical Specialist Workshops**

**Distance Learning**

**Non-DCAA Courses**

## About DCAI

The mission of the Defense Contract Audit Institute (DCAI) is to provide the knowledge and skills training necessary for auditors to attain the competency level required to perform the highest quality audits possible for its customers and assist the Agency in meeting its overall strategic plan.

DCAI develops and delivers training for DCAA personnel from its location on the University of Memphis South Campus in Memphis, Tennessee. DCAI currently offers the following types of training:

- **CMTL Courses** – Computer Managed Training Library (CMTL) include interactive self-study courses and integrated multimedia courseware.
- **Resident Courses** – Formal instructor-led courses conducted at DCAI.
- **Seminars** – Formal instructor-led one and two day courses conducted at various DCAA locations.
- **Distance Learning** – Intranet-based courses, instructor-led interactive.

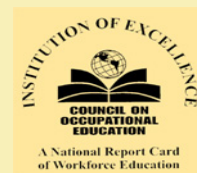
DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).



DCAI is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. Participating state boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the Quality Assurance Service, 150 Fourth Avenue North, Nashville, TN, 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).



DCAI is accredited by the Commission of the Council on Occupational Education. Students who register for and/or complete training courses at DCAI and have a grievance should discuss the issue with the instructor, Chief of the Training Branch, and Manager, DCAI. Grievances not settled by DCAI should be forwarded to Council on Occupational Education; 41 Perimeter Center East, NE, Suite 640; Atlanta, GA 30346; 800.917.2081 or fax 770.396.3790. (COE ID# 270400)



## About DCAI continued

Sponsored learning activities are measured by program length, with one 50-minute period equal to one CPE credit. One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity. Please note that not all state boards have adopted this rule. Some participants may not be able to use one-half credit increments.

DCAI continually updates course material to ensure that content remains current, accurate and complete in regard to DCAA policy, CAM, FAR, DFARS, CAS, GAGAS, and any other changes promulgated by an authoritative body.

Additional information regarding DCAI's administrative policies such as complaints, refunds, record retention, and/or available training can be obtained from DCAI's Intranet site (DCAA personnel only) or by contacting DCAI directly:

Address: 4075 Park Ave., Memphis, TN 38111

Phone: (901) 325-6100, E-mail: [DCAA-DCAI@dcaa.mil](mailto:DCAA-DCAI@dcaa.mil), FAX: (901) 325-6350

***Note To Users Printing This Catalog:***

*The catalog is organized by type of training. Within each type, the course descriptions are provided in course number order.*

*(02/07/2006)*

## Non-DCAA Courses

DCAI coordinates with other government and non-government agencies for training not generally available to the DCAA regions and/or that must be centrally managed. This includes training at government facilities that use "shared facility agreements" such as the Office of Personnel Management.

Most non-DCAA supervisory, managerial, and executive level education and training courses are coordinated by DCAI. This includes OPM Management Development Centers, OPM Federal Executive Institute and the Director's Fellowship Program in Management. Training courses offered by the Defense Acquisition University (DAU) are also coordinated by DCAI for registration. Local training courses offered by non-DCAA activities, such as the Graduate School, USDA, are not centrally managed by DCAI.

Following is a partial list of non-DCAA courses previously used by DCAA. This list is not all inclusive of sponsors or courses. DCAA employees should consult DCAI's Intranet site or contact [DCAI](#) or the training sponsor directly for additional information.

Training Sponsor	Recommended Courses
Brookings Institution 800.925.5730 <a href="http://www.brook.edu">www.brook.edu</a>	Emerging Issues in Public Management Executive Leadership in a Changing Environment
OPM Management Development Centers 304.870.8008 <a href="http://www.leadership.opm.gov">www.leadership.opm.gov</a>	Seminar For New Managers Management Development Seminar Executive Development Seminar: Leading Change
Graduate School, USDA 888.744.4723 <a href="http://www.grad.usda.gov">www.grad.usda.gov</a>	Auditing Computer Networks Auditing in a Paperless Environment Contract and Procurement Fraud Prevention and Detection of Fraud
Defense Acquisition University 888.284.4906 <a href="http://www.dau.mil">www.dau.mil</a>	ACQ101, Fundamentals of Systems Acquisition Management BCF 102, Fundamentals of Earned Value Management
OPM Federal Executive Institute 804.980.6200 <a href="http://www.leadership.opm.gov">www.leadership.opm.gov</a>	Leadership for A Democratic Society

# CMTL Courses

[Resident course](#)[Distance Learning](#)[Tech Specialist Workshops](#)

The Computer Managed Training Library (CMTL) is DCAA's advanced distributed learning system. CMTL courses are technology-based, self-paced learning modules. DCAI distributes CMTL courses via DCAA's intranet. For additional information, consult DCAI's Intranet site or contact DCAI directly.

## CMTL Course Index

*(Click course to jump to a description)*

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1113.00.00	<a href="#">Orientation to DCAA</a>
1114.00.00	<a href="#">Orientation to Federal Procurement Regulations</a>
1115.00.00	<a href="#">Orientation to Contract Auditing Procedures</a>
1116.00.01	<a href="#">Orientation to DCAA Audits</a>
1121.01.00	<a href="#">Briefing Contracts</a>
1122.01.00	<a href="#">Accounting System Survey</a>
1126.01.01	<a href="#">Adequacy of Proposals</a>
1142.01.00	<a href="#">Progress Payments</a>
1162.00.00	<a href="#">Contractor Financial Capability Audits</a>
1221.01.00	<a href="#">Basic Flowcharting</a>
1239.00.00	<a href="#">Risk and Materiality Assessment</a>
1261.00.00	<a href="#">Scanning Guidance</a>
1265.01.01	<a href="#">APPS Performance Support Module</a>
1271.01.01	<a href="#">Permanent Files</a>
1283.00.00	<a href="#">Fraud Awareness</a>
1325.00.01	<a href="#">Internal Control Systems: Planning</a>
1326.00.00	<a href="#">Internal Control Systems: Writing the Audit Report</a>
1338.00.00	<a href="#">Internal Control Systems: Compensation</a>
1570.01.00	<a href="#">CAS - Administration and Coverage</a>
1571.01.00	<a href="#">CAS 401, 402, and 405</a>
1572.01.01	<a href="#">CAS 403, 410, 418 and 420</a>
1573.01.01	<a href="#">CAS 404 and 409</a>
1574.01.01	<a href="#">CAS 414 and 417</a>
1575.01.00	<a href="#">CAS 406 - Cost Accounting Period</a>
1576.01.00	<a href="#">CAS 408 and 415</a>
1577.01.00	<a href="#">CAS 407 - Standard Costs for Direct Matl. &amp; Labor</a>
1578.01.01	<a href="#">CAS 416 - Accounting for Insurance Costs</a>
1579.01.01	<a href="#">CAS 411 - Acct. for Acquisition Cost of Material</a>
1580.01.00	<a href="#">CASB Disclosure Statements</a>
1601.00.00	<a href="#">FAR 31, Allowable and Unallowable Costs</a>
1602.00.00	<a href="#">Allowable Costs with Restrictions (Nonemployee)</a>
1603.00.00	<a href="#">Allowable Costs with Restrictions (Employee)</a>
2213.00.00	<a href="#">Terminations: Criteria, Intro. &amp; Gen. Audit Steps</a>
2214.00.00	<a href="#">Terminations: Term. Proposals &amp; Term. Inventory</a>
2215.00.00	<a href="#">Terminations: Audit of Terminations Proposals</a>
2311.01.01	<a href="#">Defective Pricing</a>
2421.00.00	<a href="#">Equitable Adjustments and the Audit Approach</a>
2422.00.00	<a href="#">Equitable Adj. Costs and the Eichleay Formula</a>
3140.01.00	<a href="#">Contract Closeout Procedures</a>

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### **CMTL Course Index**

*(Click course to jump to a description)*

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**[8445.01.00 PWT Basics](#)**

**[9310.01.00 Auditor Testimony in BCA Proceedings](#)**



# DCAI Defense Contract Audit Institute

## **No.1113.00.00, Orientation to DCAA**

**CPE: 5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 5**

**Objectives  
Program  
Content:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the first in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing. The other courses in the orientation series are: Course 1114, Orientation to Federal Procurement Regulations Course 1115, Orientation to Contract Auditing Procedures Course 1116, Orientation to DCAA Audits The orientation series is designed to introduce new auditors to DCAA, government contract auditing, federal procurement laws and regulations, and DCAA procedures in support on-the-job training and DCAA's initial classroom training for new auditors. This course provides an overview of DCAA and DCAA's role in the federal procurement process. Upon completion, the student will be able to: (1) Describe DCAA's purpose, organization, and information resources; (2) Describe and locate topics in DCAA's Contract Audit Manual; (3) Describe DCAA's role in the Federal procurement community.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**New Hires**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	5
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.1114.00.00, Orientation to Federal Procurement Regulations

**CPE: 5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 5**

**Objectives  
Program  
Content:**

Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the second in a series of self-study orientation courses. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are: Course 1113, Orientation to DCAA; Course 1115, Orientation to Contract Auditing Procedures; and Course 1116, Orientation to DCAA Audits. This course provides an overview of federal procurement laws and regulations, including a summary of the types of contracts and contractor financing encountered by government contract auditors. Upon completion, the student will be able to: (1) Describe the Federal Acquisition Regulations (FAR) and the FAR criteria cost allowability; (2) Describe the Cost Accounting Standards (CAS) and regulations; (3) Identify the primary types of contracts encountered by DCAA auditors; (4) Identify the two primary types of government contract financing.

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**Prerequisite  
Courses:**

**1113.00.00 Orientation to DCAA**

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**Other  
Prerequisites: None**

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**Eligibility: New Hires**

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Hours by Field of Study:	
Accounting and Auditing	5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





# DCAI Defense Contract Audit Institute

## **No.1115.00.00, Orientation to Contract Auditing Procedures**

**CPE: 6**                      **Type: Self-Study**                      **Course Level: Basic**                      **Duty Hours: 6**

**Objectives Program Content:**                      Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the third in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are: Course 1113, Orientation to DCAA Course 1114, Orientation to Federal Procurement Regulations Course 1116, Orientation to DCAA Audits This course provides an overview of basic DCAA contract auditing procedures. Upon completion, the student will be able to: (1) Describe the Government Auditing Standards relevant to contract auditing; (2) Identify the basic elements of DCAA audit planning; (3) Describe DCAA's system of audit working papers; (4) Describe DCAA's audit sampling requirements; (5) Identify DCAA audit reporting requirements.

**Prerequisite Courses:**                      1113.00.00 Orientation to DCAA  
                                                 1114.00.00 Orientation to Federal Procurement Regulations

**Other Prerequisites:**                      None

**Eligibility:**                      New Hires

Hours by Field of Study:	
Accounting and Auditing	6
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.1116.00.01, Orientation to DCAA Audits**

<b>CPE: 6</b>	<b>Type: Self-Study</b>	<b>Course Level: Basic</b>	<b>Duty Hours: 6</b>
<b>Objectives Program Content:</b>	Students should complete this course to partially satisfy the prerequisites for Course 1130, Technical Indoctrination. This course is the fourth in a series of self-study orientation courses replacing Course No. 1111, Orientation to Contract Auditing. These courses are designed to introduce new auditors to DCAA, government contract auditing, and federal procurement laws and regulations. Other courses in the series are: Course 1113, Orientation to DCAA Course 1114, Orientation to Federal Procurement Regulations Course 1115, Orientation to DCAA Auditing Procedures This course provides an overview of the common types of DCAA audits. To facilitate understanding the purposes of the various audit types, it includes a review of contract cost accounting principles. Upon completion, the student will be able to: (1) Describe basic contract cost accounting principles; (2) Identify common types of audits performed by DCAA.		

<b>Prerequisite Courses:</b>	1113.00.00 Orientation to DCAA 1114.00.00 Orientation to Federal Procurement Regulations 1115.00.00 Orientation to Contract Auditing Procedures
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**Other  
Prerequisites:** None

**Eligibility:** New Hires

Hours by Field of Study:	
Accounting and Auditing	6
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1121.01.00, Briefing Contracts**

**CPE: 3**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 3**

**Objectives**      You will learn to apply the basic skills required to brief routine government  
**Program**      contracts. During this course, you will look at a government contract and  
**Content:**      practice a contract briefing. For ease of understanding, theoretical  
concepts have been avoided in order to give the auditor essential skills  
needed on the job.

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**Prerequisite**      **None**  
**Courses:**

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**Other**  
**Prerequisites:** **None**

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**Eligibility:**      **All auditors**

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Hours by Field of Study:	
Accounting and Auditing	3
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1122.01.00, Accounting System Survey**

**CPE: 4**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 4**

**Objectives Program Content:**      You will learn to describe the basic skills required to perform an accounting system review. This course consists of a student guide with integrated video clips. The video clips simulate an auditor performing an accounting system review from the initial contact with the contractor through the exit conference. The course also discusses the purpose of the review, highlights key items to review during the audit, and provides guidance on completing the SF 1408, Preaward Survey of Prospective Contractor Accounting System.

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**Prerequisite Courses:**      None

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**Other Prerequisites:**      None

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**Eligibility:**      All auditors

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Hours by Field of Study:	
Accounting and Auditing	4
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.1126.01.01, Adequacy of Proposals**

**CPE: 10**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 10**

**Objectives  
Program  
Content:**

You will learn to determine whether a contractor's proposal is adequate based on the requirements of FAR 15.4. Upon completion of this course, you will be able to: (1) Perform an initial assessment of proposal adequacy prior to beginning audit field work; (2) Determine the adequacy of the contractor's supporting data for individual cost elements based on FAR 15.4 criteria; (3) Describe the contractor's and auditor's responsibilities regarding an adequate proposal; (4) List the steps required when inadequacies are identified; (5) Describe requirements.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**All auditors**

Hours by Field of Study:	
Accounting and Auditing	10
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.1142.01.00, Progress Payments**

**CPE: 7.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 8**

**Objectives  
Program  
Content:**

The student will be able to: (1) Discuss the advantages, risk and sensitivities of contract financing; (2) Identify the types of contract financing; (3) Distinguish between the types of progress payments; (4) Access the Central Contractor Registration (CCR) database; (5) Describe the various functions of the progress payment team; (6) Identify types of risk assessment; (7) Discuss supervision of progress payments; (8) Identify the Risk Assessment - Audit Planning Considerations; (9) Evaluate the propriety of the information in the progress payment request; (10) Prepare an audit report in accordance with the CAM Chapter 10-2 and 10-1200 requirements for progress payment evaluations.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

Hours by Field of Study:	
Accounting and Auditing	7.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.1162.00.00, Contractor Financial Capability Audits**

**CPE: 12**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 12**

**Objectives  
Program  
Content:**

This course should be taken by anyone planning a financial capability audit. You will learn: (1) Why, when, and where DCAA performs financial capability audits; (2) The process applicable to the risk assessment and audit phases of the audit; and, (3) How to report the results of the audit. Major areas covered are: (1) Off-balance sheet transactions; (2) Applicable standards and DCAA's guidance; (3) Financial and cash flow ratio computation, interpretation; (4) Financial statement interpretation and evaluation; (5) Assessing risk through lines of credit, internal controls, corporate agreements, and other financial arrangements; and, (6) Preparation of the audit report, including qualifications applicable to financial capability reports.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**All auditors**

Hours by Field of Study:	
Accounting and Auditing	12
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1221.01.00, Basic Flowcharting**

**CPE: 4**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 4**

**Objectives**  
**Program**  
**Content:**      You will learn to define the basic principles of flowcharting techniques as they relate to systems and program flowcharts: (1) Flowchart symbols and techniques; (2) Systems and program flowcharting; (3) The process of flowcharting systems.

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**Prerequisite**  
**Courses:**      **None**

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**Other**  
**Prerequisites:**      **None**

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**Eligibility:**      **All auditors**

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Hours by Field of Study:	
Accounting and Auditing	4
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





# DCAI Defense Contract Audit Institute

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## **No.1239.00.00, Risk and Materiality Assessment**

**CPE: 7**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 7**

**Objectives  
Program  
Content:**      You will learn to maximize audit coverage by streamlining supervisory guidance, audit programs, and audit choices during the audit and annual planning. Upon completion of this course, you will be able to: (1) Explain the concept of risk assessment and its impact on the scope of a DCAA audit; (2) Identify and apply major considerations in assessing audit risk in a variety of audit circumstances; (3) Illustrate and apply DCAA policy for documenting and reporting risk assessment.

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**Prerequisite  
Courses:**      None

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**Other  
Prerequisites:**      None

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**Eligibility:**      All auditors

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Hours by Field of Study:	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

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### **No.1261.00.00, Scanning Guidance**

**CPE: 2**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 2**

**Objectives  
Program  
Content:**

Upon successful completion of this course, the student will be able to: -  
Understand the agency's policy and guidance on scanning. -Understand  
what to scan and when. -Understand the agency's policy and guidance on  
file formats. -Understand the different file types.

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**Prerequisite  
Courses:**

**None**

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**Other  
Prerequisites:** **None**

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**Eligibility:** **All auditors**

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Hours by Field of Study:	
Accounting and Auditing	2
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

### **No.1265.01.01, APPS Performance Support Module**

**CPE: 3**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 3**

**Objectives  
Program  
Content:**

DCAI requires that all new auditors take this course and complete the final exam prior to attending Course 1130, Technical Indoctrination. This course introduces new auditors to the APPS interface and APPS' working paper and reporting processes. The course also reviews significant Microsoft Office tools used in APPS to create, manage, and navigate APPS' electronic working paper packages. At the end of this course, the student will be able to: (1) Describe APPS relationship to DMIS; (2) Identify the purposes of the main APPS functions; (3) Create, navigate, edit, complete, and secure electronic audit packages; (4) Use the Microsoft (MS) Office and DCAA tools essential for efficient APPS utilization; (5) Share files and manage audit effort using the APPS User Interface. The APPS program requires auditor proficiency in DCAA's standard Microsoft Office Word and Excel and Microsoft Windows programs. Chapter 15, Appendix C, of DCAA's Personnel Management Manual lists the basic computer skills required of DCAA auditors. Students not currently proficient in these programs, should contact their supervisor to obtain necessary training in Windows, Word, and/or Excel prior to completing this course.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**New Hires**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	3
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1271.01.01, Permanent Files**

**CPE: 5**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 5**

**Objectives  
Program  
Content:**      You will learn to identify the basic skills needed in order to create or upgrade permanent files. This course consists of 6 video clips. The videotape simulates an auditor updating a permanent file, purging it of outdated data, identifying additional needs, discussing the needs with the contractor, and organizing the permanent file. The course also discusses the purpose and uses for the permanent file.

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**Prerequisite  
Courses:**      **None**

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**Other  
Prerequisites:**      **None**

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**Eligibility:**      **All auditors**

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Hours by Field of Study:	
Accounting and Auditing	5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1283.00.00, Fraud Awareness**

**CPE: 8**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 8**

**Objectives  
Program  
Content:**

This course is an overview of the auditor's responsibility for the consideration of fraud in DCAA's audits and to heighten auditor awareness of the possibility of fraudulent activities. Upon completion, the student will be able to: (1) Describe fraud, including the fraud triangle and the fraud laws relevant to government contracting; (2) Identify the Yellow Book and related AICPA fraud auditing standards; (3) Describe DCAA's policies and procedures for the consideration of fraud in contract audits. (4) Identify DCAA's procedures for referring reasonable suspicions of fraud ,or other unlawful acts, (suspected irregularities) for investigation.

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**Prerequisite  
Courses:**      **None**

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**Other  
Prerequisites:** **None**

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**Eligibility:**      **All auditors**

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Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



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## **No.1325.00.01, Internal Control Systems: Planning**

**CPE: 3.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 3.5**

**Objectives  
Program  
Content:**

You will learn to assess the components of internal control, plan and conduct the entrance conference, and determine audit scope based on risk. The importance of the planning process in reducing audit time and risk is emphasized. The course also provides an overview of the 10 internal control systems, the five basic objectives of internal control audits, the elements of planning the audit and conducting an effective entrance conference, and an overview of DCAA's audit programs for internal controls. As required by NASBA, there are five exam questions for every CPE hour granted. A score of 80 percent is required for passing. The exam expires on September 30 of each fiscal year and will be renewed on October 1 of each fiscal year that it is applicable.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility:**

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Hours by Field of Study:	
Accounting and Auditing	3.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

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### **No.1326.00.00, Internal Control Systems: Writing the Audit Report**

**CPE: 2**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 2**

**Objectives**      This course provides a review and reference to the CAM guidance for  
**Program**      writing Internal Control reports. It provides detailed descriptions of how to  
**Content:**      write the structured notes for Condition statements.

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**Prerequisite**      **None**  
**Courses:**

---

**Other**  
**Prerequisites:** **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	2
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



---

## No.1338.00.00, Internal Control Systems: Compensation

---

**CPE: 4.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 4.5**

**Objectives  
Program  
Content:**

Upon completion of this course, you will be able to: (1) Assess control risk to determine the degree of reliance that can be placed on the contractor's internal controls as a basis for planning the scope of related audits; (2) Ensure that the contractor's compensation system results in reasonable and allowable compensation; (3) Determine when an independent review of compensation reasonableness is required; and (4) Review executive compensation for allowability and reasonableness.

---

**Prerequisite  
Courses:**

**None**

---

**Other  
Prerequisites:**

**None**

---

**Eligibility:**

**All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	4.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





### **No.1570.01.00, CAS - Administration and Coverage**

**CPE: 7**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 7**

**Objectives**      You will learn to recognize the provisions for administration of CAS and the  
**Program**      general requirements for CAS coverage. CAS administration topics include:  
**Content:**      Basic CAS definitions; comparisons of CAS with FAR and GAAP; format of  
the standards; and contractor's responsibilities under Public Law 91-379.  
CAS coverage topics include: primary CAS exemption criteria; dollar  
thresholds for full and modified coverage; and effective and applicable  
dates.

**Prerequisite**      **None**  
**Courses:**

**Other**  
**Prerequisites:**      **None**

**Eligibility:**      **All auditors**

Hours by Field of Study:	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1571.01.00, CAS 401, 402, and 405**

**CPE: 5.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 5.5**

**Objectives  
Program  
Content:**

You will learn to identify the fundamental requirements of (1) CAS 401 - Consistency in Estimating, Accumulating, and Reporting Costs; (2) CAS 402 - Consistency in Allocating Costs Incurred for the Same Purpose; (3) CAS 405 - Accounting for Unallowable Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

---

**Prerequisite  
Courses:**

**None**

---

**Other**

**Prerequisites: None**

---

**Eligibility: All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	5.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

---

## **No.1572.01.01, CAS 403, 410, 418 and 420**

**CPE: 12**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 12**

**Objectives  
Program  
Content:**

You will learn to identify the fundamental requirements of: (1) CAS 403 - Allocation of Home Office Expenses to Segments; (2) CAS 410 - Allocation of Business Unit General and Administrative Expenses to Final Cost Objectives; (3) CAS 418 - Allocation of Direct and Indirect Costs; and (4) CAS 420 - Accounting for Independent Research and Development and Bid and Proposal Costs. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

---

**Prerequisite  
Courses:**

**None**

---

**Other**

**Prerequisites: None**

---

**Eligibility:**

**All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	12
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

---

## **No.1573.01.01, CAS 404 and 409**

**CPE: 8**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:**      You will learn to identify the fundamental requirements of: (1) CAS 404 - Capitalization of Tangible Assets; and (2) CAS 409 - Depreciation of Tangible Capital Assets. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

---

**Prerequisite Courses:**      **None**

---

**Other Prerequisites:**      **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

---

## **No.1574.01.01, CAS 414 and 417**

**CPE: 8**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:**      You will learn to identify the fundamental requirements of CAS 414 and CAS 417. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 414 - Cost of Money as an Element of the Cost of Facilities Capital; (2) CAS 417 - Cost of Money as an Element of the Cost of Capital Assets Under Construction.

---

**Prerequisite Courses:**      None

---

**Other Prerequisites:**      None

---

**Eligibility:**      All auditors

---

Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

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### **No.1575.01.00, CAS 406 - Cost Accounting Period**

**CPE: 6**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 6**

**Objectives**      You will learn to identify the fundamental requirements of CAS 406. This  
**Program**      course provides information necessary to determine whether a contractor's  
**Content:**      policies, procedures, and practices are in compliance with this standard.  
Exercises, examples, and review questions are used to help reinforce the  
key points throughout each lesson.

---

**Prerequisite**      **None**  
**Courses:**

---

**Other**  
**Prerequisites:** **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	6
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

---

## **No.1576.01.00, CAS 408 and 415**

**CPE: 8**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives  
Program  
Content:**      You will learn to identify the fundamental requirements of CAS 408 and CAS 415. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with these standards. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson. (1) CAS 408 - Accounting for Costs of Compensated Personal Absence; (2) CAS 415 - Accounting for the Cost of Deferred Compensation.

---

**Prerequisite  
Courses:**      None

---

**Other  
Prerequisites:**      None

---

**Eligibility:**      All auditors

---

Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

---

### No.1577.01.00, CAS 407 - Standard Costs for Direct Matl. & Labor

**CPE: 3.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 3.5**

**Objectives  
Program  
Content:**

**You will learn to identify the fundamental requirements of CAS 407. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.**

---

**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

---

**Eligibility:**

**All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	3.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





# DCAI

## Defense Contract Audit Institute

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### **No.1578.01.01, CAS 416 - Accounting for Insurance Costs**

---

**CPE: 5**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 5**

**Objectives**      You will learn to identify the fundamental requirements of CAS 416. This  
**Program**      course provides information necessary to determine whether a contractor's  
**Content:**      policies, procedures, and practices are in compliance with this standard.  
Exercises, examples, and review questions are used to help reinforce the  
key points throughout each lesson.

---

**Prerequisite**      **None**  
**Courses:**

---

**Other**  
**Prerequisites:** **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.1579.01.01, CAS 411 - Acct. for Acquisition Cost of Material

**CPE: 6**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 6**

**Objectives Program Content:**      You will learn to identify the fundamental requirements of CAS 411. This course provides information necessary to determine whether a contractor's policies, procedures, and practices are in compliance with this standard. Exercises, examples, and review questions are used to help reinforce the key points throughout each lesson.

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**Prerequisite Courses:**      None

---

**Other Prerequisites:**      None

---

**Eligibility:**      All auditors

---

Hours by Field of Study:	
Accounting and Auditing	6
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

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### **No.1580.01.00, CASB Disclosure Statements**

**CPE: 10.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 10.5**

**Objectives  
Program  
Content:**

You will learn the basic knowledge and skills to audit Disclosure Statements and to fulfill the auditor's continuous Disclosure Statement responsibilities. This course provides a basic foundation for working with contractor CASB Disclosure Statements, Form CASB DS-1. Topics include: (1) Purpose of the Disclosure Statement; (2) Requirements for disclosure of cost accounting practices; (3) Audits of Disclosure Statements; (4) Auditor's continuing Disclosure Statement responsibilities.

---

**Prerequisite  
Courses:**

**None**

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**Other  
Prerequisites:** **None**

---

**Eligibility:** **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	10.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

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### No.1601.00.00, FAR 31, Allowable and Unallowable Costs

---

**CPE: 8**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives**      You will learn to about selected cost principles in FAR 31.2. In this course,  
**Program**      you will learn to identify the types of contracts covered by the cost  
**Content:**      principles; and define allowability, allocability, reasonableness, and total  
cost. You will also learn which costs are always allowable or unallowable,  
and how to apply the applicable cost principles in audits of commercial  
activities. Specific costs covered are bonding, labor relations, maintenance  
and repair, manufacturing and production engineering, material, plant  
protection, service and warranty, transportation, other business expenses,  
bad debts, contributions or donations, entertainment, losses on other  
contracts, organization, goodwill, and alcoholic beverages.

---

**Prerequisite**      **None**  
**Courses:**

---

**Other**  
**Prerequisites:** **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.1602.00.00, Allowable Costs with Restrictions (Nonemployee)**

**CPE: 8**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:**      You will learn to about selected cost principles in FAR 31.2. In this course, you will learn which costs are allowable with restrictions that apply to nonemployee related costs and when those costs are allowable and unallowable. You will also learn how to apply the applicable cost principles in audits of commercial activities. Specific costs covered in the course are public relations, advertising, lobbying, political activity, consultant, professional activity, insurance, legal, cost of money, depreciation, gains and losses related to the sale of buildings and equipment, idle facilities, plant reconversion, special tooling and equipment, business combinations, rental, IR&D, B&P, M&PE, patent, selling, economic planning, and taxes.

**Prerequisite Courses:**      None

**Other Prerequisites:**      None

**Eligibility:**      All auditors

Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.1603.00.00, Allowable Costs with Restrictions (Employee)**

**CPE: 8**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 8**

**Objectives Program Content:** You will learn to about selected cost principles in FAR 31.2. In this course, you will learn which costs are allowable with restrictions that apply to labor costs and when those costs are allowable and unallowable. You will also learn how to apply the applicable cost principles in audits of commercial activities. Specific costs covered in the course are compensation for personal services; employee morale, health, welfare, food service, and dormitory costs and credits; recruitment costs; training and educational costs; pensions; travel; and relocation.

**Prerequisite Courses:** None

**Other Prerequisites:** None

**Eligibility:** All auditors

Hours by Field of Study:	
Accounting and Auditing	8
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.2213.00.00, Terminations: Criteria, Intro. & Gen. Audit Steps**

**CPE: 2.5**

**Type: Self-Study**

**Course Level: Advanced**

**Duty Hours: 2.5**

**Objectives  
Program  
Content:**

**This course discusses FAR Part 49, definitions applicable to Terminations, an overall introduction to terminations and types of terminations as well as audit planning efforts necessary to perform an adequate review of a termination proposal.**

---

**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

---

**Eligibility:**

**All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	2.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

---

## **No.2214.00.00, Terminations: Term. Proposals & Term. Inventory**

**CPE: 6      Type: Self-Study      Course Level: Advanced      Duty Hours: 6**

**Objectives Program Content:**      This course provides the types of termination settlement proposals and the methods used to submit termination settlement proposals. It also covers the methods of evaluating termination inventory, regardless of the basis of the termination settlement proposal.

---

**Prerequisite Courses:**      None

---

**Other Prerequisites:**      None

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**Eligibility:**      All auditors

---

Hours by Field of Study:	
Accounting and Auditing	6
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





# DCAI Defense Contract Audit Institute

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## **No.2215.00.00, Terminations: Audit of Terminations Proposals**

**CPE: 7**      **Type: Self-Study**      **Course Level: Advanced**      **Duty Hours: 7**

**Objectives  
Program  
Content:**      This course discusses cost items in a termination proposal and audit procedures related to your audit for termination proposals submitted in three ways: (1) Fixed-price contracts using the inventory basis; (2) Fixed-price contracts using the total cost basis; and (3) Cost-reimbursement contracts.

---

**Prerequisite  
Courses:**      **None**

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**Other  
Prerequisites:**      **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	7
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

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### **No.2311.01.01, Defective Pricing**

**CPE: 11.5**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 11.5**

**Objectives**      You will learn to develop and reinforce skills for planning and performing  
**Program**      defective pricing reviews. This course provides a description and  
**Content:**      explanation of the law and leads the student through a defective pricing  
audit using integrated video clips.

---

**Prerequisite**      **None**  
**Courses:**

---

**Other**  
**Prerequisites:**      **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	11.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.2421.00.00, Equitable Adjustments and the Audit Approach

**CPE: 6**      **Type: Self-Study**      **Course Level: Advanced**      **Duty Hours: 6**

**Objectives Program Content:** You will learn what equitable adjustments and claims are, and how to audit them. You will learn the difference between an equitable adjustment proposal and a delay claim; the four approaches to equitable adjustments; the differences between entitlement and quantum; the criteria for determining if a request is a claim; and the auditor's responsibilities in planning, performing, and documenting an audit of equitable adjustments. In addition, you will learn how to identify who is responsible for determining if a request is an equitable adjustment proposal or claim.

---

**Prerequisite Courses:** None

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**Other Prerequisites:** None

---

**Eligibility:** All auditors

---

Hours by Field of Study:	
Accounting and Auditing	6
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

---

## No.2422.00.00, Equitable Adj. Costs and the Eichleay Formula

**CPE: 12**

**Type: Self-Study**

**Course Level: Advanced**

**Duty Hours: 12**

**Objectives  
Program  
Content:**

In the course, you will learn about the impact contract modifications have on costs, the differences between direct and indirect impact costs, and the allowability of costs associated with equitable adjustments. In addition, you will learn how to use of the Eichleay Formula.

---

**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

---

**Eligibility: All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	12
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.3140.01.00, Contract Closeout Procedures

**CPE: 5**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 5**

**Objectives Program Content:**      **Description:** This is a Web based course that replaces the WORD based course 1123A, "Contract Closeout Procedures." You will learn about the Agency's policy for contract closeouts, the three methods for closing completed contracts, and the applicable method for a given audit situation. You will also learn about (i) the purpose of the cumulative allowable cost worksheet (CACWS), (ii) the single contract audit closing statement (CACS), and (iii) the use of Quick Closeout rates.

---

**Prerequisite Courses:**      **None**

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**Other Prerequisites:**      **None**

---

**Eligibility:**      **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI

## Defense Contract Audit Institute

---

### **No.8445.01.00, PWT Basics**

**CPE: 4**      **Type: Self-Study**      **Course Level: Basic**      **Duty Hours: 4**

**Objectives**      You will learn to identify and apply basic terminology and concepts related  
**Program**      to Participative Work Teams (PWT) and Total Quality Management (TQM).  
**Content:**      **NOTE: QAS credit is not available for this course. QAS does not recognize**  
                         **Personal Development as a field of study.**

---

**Prerequisite**      **None**  
**Courses:**

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**Other**  
**Prerequisites:** **None**

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**Eligibility:**      **New Hires**

---

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	4
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.9310.01.00, Auditor Testimony in BCA Proceedings**

**CPE: 7.5**

**Type: Self-Study**

**Course Level: Basic**

**Duty Hours: 7.5**

**Objectives  
Program  
Content:**

You will learn to identify the skills needed to provide clear and concise testimony in legal proceedings and to prepare for pre-hearing conferences with the Contract Disputes Coordinator and Government attorneys. This course outlines fundamental requirements and responsibilities for auditors who will provide testimony before the ASBCA or other legal proceedings. The workbook and integrated video clips illustrate concepts and techniques for direct testimony and cross-examination.

---

**Prerequisite  
Courses:**

**None**

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**Other  
Prerequisites:** **None**

---

**Eligibility:** **All auditors**

---

Hours by Field of Study:	
Accounting and Auditing	7.5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0

# Resident Courses

[CMTL](#)[Distance Learning](#)[Tech Specialist Workshops](#)

DCAA resident courses are DCAI's traditional one-week, instructor-led classes. Classes are normally conducted at DCAI in Memphis, Tennessee. Occasionally, classes are also conducted at locations within the regions. For additional information, consult TRAIN on DCAI's Intranet site.

## Resident Course Index

*(Click course to jump to a description)*

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# DCAI Defense Contract Audit Institute

## No.1130, Technical Indoctrination

**CPE: 72**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 80**

**Objectives  
Program  
Content:**

This course is designed for new auditors. The Agency expects new auditors to attend this course within four to six weeks after reporting for duty. You will learn the basic concepts, techniques, and procedures of DCAA contract auditing. You will also learn DCAA's organization structure and audit guidance processes. Upon completion of this course, you will be able to: (1) Describe the government procurement process; (2) Understand government cost accounting systems and the importance of preaward accounting system audits; (3) Research, interpret, and apply Federal Acquisition Regulations; (4) Correctly develop working papers; (5) Document and apply relevant risk assessment procedures and prepare an audit program; (6) Research, interpret, and apply relevant Cost Accounting Standards; and (7) Correctly write a variety of DCAA audit reports.

**Prerequisite  
Courses:**

1113.00.00 Orientation to DCAA  
1114.00.00 Orientation to Federal Procurement Regulations  
1115.00.00 Orientation to Contract Auditing Procedures  
1116.00.01 Orientation to DCAA Audits  
1261.00.00 Scanning Guidance  
1265.00.00 APPS Performance Support Module  
1601.00.00 FAR 31, Allowable and Unallowable Costs  
1602.00.00 Allowable Costs with Restrictions (Nonemployee)  
1603.00.00 Allowable Costs with Restrictions (Employee)  
8445.00.00 PWT Basics

**Other  
Prerequisites:** (1) Attendees need a basic proficiency in Microsoft's Windows and Office applications.

**Eligibility:** All new auditors

Hours by Field of Study:	
Accounting and Auditing	72
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.1170, Financial Capability**

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to use agency guidance and various audit tools to perform an annual risk assessment and a financial capability audit of the contractor's financial condition/capability. Upon completion of this course, you will be able to: (1) use relevant policy and guidance; (2) determine if the contractor is financially capable of performing on Government contracts; (3) use tools and techniques; (4) use others' best practices; (5) identify the difference between a financial condition risk assessment, modified risk assessment, and financial capability audit; and (6) determine when and how to perform an assignment in this area.

**Prerequisite  
Courses:**

**1162.00.00 Contractor Financial Capability Audits**

**Other  
Prerequisites: None**

**Eligibility:**

Eligible attendees for this course are new financial capability technical specialists, supervisors, auditors performing complex financial capability audits (17600). This is not for auditors performing annual financial condition risk assessments. Supervisors approving financial capability training should coordinate the training need with workload requirements.

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.1232, Internal Control Assessment**

**CPE: 34**

**Type: Group-Live**

**Course Level: Intermediate**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to review, evaluate, and report on internal controls; assess control risk; and use internal control assessments to plan and accomplish other related audits. Upon completion of this course, you will be able to: (1) Identify the requirements of SAS-55 and DoD IG Audit Policy Memorandum No. 5; (2) Recognize the purpose of internal control matrices and their relationship to audit programs and Agency guidance; (3) Know the definition and limitations of an internal control system; (4) Know procedures to assess and document control risk; (5) Review a system flowchart and identify critical internal control points; (6) Test manual and automated internal control procedures; (7) Summarize the results of test of controls and determine the impact on the number and scope of future audits; (8) Prepare an opinion as to the adequacy of the system of internal controls; (9) Document your internal control assessment for future planning purposes.

**Prerequisite  
Courses:**

**1320 Intermediate Contract Auditing**

**Other  
Prerequisites: None**

**Eligibility: All Auditors**

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.1320, Intermediate Contract Auditing**

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to adequately plan and conduct audits, or segments of audits, which auditors may encounter after one year of contract audit experience. Class discussions, practical exercises, and group case studies are used to highlight problem areas and evaluate alternative courses of action. Upon completion of this course, you will be able to: (1) Identify and research potential CAS noncompliances and understand the DCAA reporting process related to CAS findings; (2) Increase the efficiency and effectiveness of audits by properly considering the internal control structure during audit planning, performance, and reporting; (3) Familiar with all the DCAA audit types and be able to recognize audit leads; (4) Evaluate forward pricing rates and correctly apply escalation; (5) Assist the PCO/ACO with negotiations in support of DCAA's audit findings and understand the auditor's role in IPTs; and (6) Fill out a DCAAF 2000 correctly and recognize fraud indicators.

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**Prerequisite  
Courses:**

**1130 Technical Indoctrination**

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**Other  
Prerequisites: None**

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**Eligibility: All new auditors**

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Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.1431, Accounting and Auditing Refresher**

**CPE: 34**      **Type: Group-Live**      **Course Level: Intermediate**      **Duty Hours: 40**

**Objectives**      This course will cover the affect of current accounting and auditing issues  
**Program**      on contract auditing. Upon completion of this course, you will be able to:  
**Content:**      (1) Identify and research various auditing tools; (2) Identify the most recent  
issues affecting the field auditors and know how to apply it to your current  
auditing efforts; (3) Identify Acquisition Initiatives and learn how they apply  
to the work in the field offices; (4) Identify denial of access to records  
issues and know when and how to elevate access to records issues,  
including the denial of access to electronic records; (5) Identify recent  
changes to the attestation standards and the effect on audit assignments  
and reporting requirements; (6) Perform a better, more informed risk  
assessment and know how to properly document w/p B for each type of  
assignment; and (7) Identify various fraud indicators.

**Prerequisite**      **None**  
**Courses:**

**Other**  
**Prerequisites:** **None**

**Eligibility:**      **All Auditors**

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.1541, Cost Accounting Standards**

**CPE: 34**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn the skills necessary to apply the allocation concepts of the cost accounting standards and FAR Part 31 in the contract auditing environment. Upon completion of this course, you will be able to: (1) Understand which contracts are exempt from including the CAS Clause (FAR 52.230-2); (2) Understand the requirements of the CAS clause and the related FAR cost principles; (3) Practice the procedures and techniques necessary for an adequate review of contractor data to determine compliance with CAS and the FAR Part 31 allocation principles; (4) Determine DCAA's responsibility for planning and conducting CAS compliance audits and for reporting noncompliances to the Cognizant Federal Agency Official; (5) Evaluate whether or not a contractor has made a change to its cost accounting practices based on the definitions and guidelines provided by the Cost Accounting Standards Board (CASB); (6) Understand how to calculate the effect on government contract costs from a change in cost accounting practice or from a noncompliance; (7) Evaluate the cost impact of an accounting change to make appropriate recommendations to the cognizant federal agency official (CFAO).

**Prerequisite  
Courses:**

1130 Technical Indoctrination  
1320 Intermediate Contract Auditing  
4120 Statistical Sampling  
6115 Effective Report Writing -- The Audit Process

**Other  
Prerequisites:**

All attendees should have demonstrated some knowledge relating to cost allocation concepts, CAS administration, cost impacts, and disclosure statements, equivalent to that gained through DCAI Seminars S1501 and S1502, and CMTL Courses 1570, 1571, 1572, 1575, and 1580.

**Eligibility:**

**GS-11 and above auditors with at least two years of DCAA service**

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.4035, Quantitative Methods Refresher**

**CPE: 34**

**Type: Group-Live**

**Course Level: Intermediate**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to use the current quantitative methods (statistical sampling, regression analysis, and improvement curves) in contract audits. Upon completion of this course, you will be able to: (1) Discuss statistical and analytical terms and concepts; (2) Identify proper audit applications for statistical sampling, regression analysis, and improvement curve techniques; (3) Understand and use the Windows-based EZ-Quant applications for statistical sampling, regression analysis, and improvement curves; (4) Evaluate key QM measures and graphs associated with EZ-Quant output; (5) Suggest methods of improving EZ-Quant statistical results; (6) Explain how QM results and graphs should be incorporated into the overall audit package and report.

**Prerequisite  
Courses:**

**4120 Statistical Sampling**

**Other  
Prerequisites: None**

**Eligibility: All Auditors**

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## No.4120, Statistical Sampling

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn the knowledge and skills necessary to perform statistical sampling in the contract audit environment. Upon completion of this course, you will be able to: (1) Discuss statistical sampling basic concepts; (2) Explain the criteria for a valid statistical sample; (3) Differentiate between variable and attribute sampling; (4) Discuss the difference between dollar unit and physical unit sampling; (5) Determine the proper sample selection method and stratification method to use on an audit; (6) Select a statistical sample using the EZ-Quant programs; (7) Evaluate the results of a statistical sample using the EZ-Quant programs. **(4120 students should also attend distance learning Course D4100, Preparing a Statistical Sampling Plan.)**

**Prerequisite  
Courses:**

**1320 Intermediate Contract Auditing**

**Other**

**Prerequisites: None**

**Eligibility:**

**All Auditors**

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





### **No.5614, Fundamentals of Auditing Information Systems**

**CPE: 34**      **Type: Group-Live**      **Course Level: Intermediate**      **Duty Hours: 40**

**Objectives Program Content:**      You will learn the standards and tools involved in performing the computerized aspects of internal control reviews and to identify information technology cost allocation methodologies. Upon completion of this course, you will be able to: (1) Identify information systems auditing standards; (2) Identify current information technology trends; (3) Identify terms and concepts peculiar to information systems; (4) Understand information technology cost allocations; (5) Define and identify information systems general internal controls; (6) Define and identify information systems application controls; (7) Identify appropriate CAATs applications.

**Prerequisite Courses:**      **None**

**Other Prerequisites:**      **None**

**Eligibility:**      **All Auditors**

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.5651, Retrieving and Analyzing Electronic Data Using SAS

**CPE: 34**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to retrieve and analyze electronic contractor data using SAS for Windows. Upon completion of this course, you will be able to: Develop and understand a SAS Data Step. The Data Statement SAS Input Statement (s) The Cards Statement The Infile Statement The Set Statement The Input Statement The IF Statement The Assignment Statement The Run Statement Develop and understand selected SAS Procedure(s) and related statements. Proc Sort Proc Means Proc Summary Proc Print Who should take: Auditors GS-9 and above Field of Study: Accounting and Auditing Prerequisites: Have a demonstrable SAS requirement and Microsoft Office and Windows Explorer skills.

**Prerequisite  
Courses:**

None

**Other** (1) Have an audit scheduled within six months after completing this course  
**Prerequisites:** that will use electronic files and have access to these electronic files. (2) Be able to operate a PC and use Windows Explorer.

**Eligibility:** Auditors GS-9 and above

Hours by Field of Study:	
Accounting and Auditing	34
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## **No.5653, Computer Assisted Audit Techniques**

**CPE: 34**

**Type: Group-Live**

**Course Level: Intermediate**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to apply various basic computer assisted audit techniques to increase your APPS proficiency and more effectively perform audits. Upon completion of this course, you will be able to: (1) Describe the various electronic file formats; (2) Import and export files to and from Excel, Access, and Word; (3) Use basic Excel and Access functions/commands to analyze data; (4) Use basic Access functions/commands to import and query contractor files; (5) Apply the Agency scanning guidance (6) Zip files and folders(7) Use NetMeeting; (8) Customize the audit program steps in APPS and use the features of the latest APPS toolbar.

**Prerequisite  
Courses:**

**None**

**Other  
Prerequisites:**

A basic knowledge of a Windows operating system, Windows Explorer, and the Microsoft Office applications.

**Eligibility:**

All auditors at locations with access to contractor data in electronic format

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	34
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



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## No.6115, Effective Report Writing -- The Audit Process

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to write quality audit reports and explain the audit process by which they are generated. This course examines the audit process and then relates the audit report to this process. The audit process includes communication (writing techniques), planning (audit program), working papers (conclusion/note), the audit report (purpose, attributes), and follow-up. Upon completion of this course, you will be able to: (1) Describe the relationship of the audit process to the audit report; (2) Apply DCAA preferred writing techniques to explanatory notes; (3) Analyze audit requests and tailor audit programs; (4) Critique working papers for compliance with GAGAS and Agency policy; (5) List the mandatory sections of audit reports; (6) Explain follow-up procedures on audit reports.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility:**

**All Auditors**

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Hours by Field of Study:	
Accounting and Auditing	20
Spec. Knowledge & Applications	0
Management	0
Personal Development	14
Tax	0
Ethics	0
Consulting Services	0



## **No.6220, Auditor Interview and Interpersonal Reactions**

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to improve your ability to communicate with contractor, procurement, and DCAA personnel. Upon completion of this course, you will be able to: (1) Develop a model of communication and discuss the various components; (2) Describe effective listening guidelines and barriers; (3) List the four communication styles and discuss the characteristics of each style; (4) Identify a systematic approach to effective communication; (5) Recognize the difference between positive and negative manipulation; (6) Identify your individual level of behavior; (7) Explain and use the "cone system" of questioning; (8) Identify five styles for managing conflict and develop a personal conflict management profile; (9) Discuss the importance of non-verbal behavior and identify non-verbal channels of communication; (10) Describe the purpose and process of constructive confrontation; (11) Identify negotiation techniques and common mistakes made in negotiations; (12) Demonstrate understanding of course concepts through role-play.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**All Auditors**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	34
Tax	0
Ethics	0
Consulting Services	0



### **No.6240, Oral Presentation Workshop**

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

You will learn to provide effective, informative, and persuasive presentations to contracting officers, contractor personnel, and auditors on a variety of complex audit matters. Upon completion of this course, you will be able to: (1) Present informative and persuasive presentations; (2) Describe to your audience the assertions in your audit reports; (3) Use effective visual aids; (4) Employ bridging techniques when answering tough discussion questions; (5) Use techniques to decrease stage fright; (6) Explain and apply professional nonverbal modes of communication.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility: All Auditors**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	34
Tax	0
Ethics	0
Consulting Services	0



## No.6510, Instructor Workshop

**CPE: 34**      **Type: Group-Live**      **Course Level: Intermediate**      **Duty Hours: 40**

**Objectives Program Content:** You will learn to present participatory instructional lessons. Course content is applicable to a wide range of instructional settings including one-on-one instruction, staff conferences, and other formal classroom situations. This course covers adult learning principles, participation techniques, and presentation skills. Participants are involved in a number of activities including instructing three lessons. Upon completion of this course, you will be able to: (1) Write and edit instructional objectives on a work-related topic; (2) Select an appropriate instructional method consistent with the lesson objective and adult learning principles; (3) Conduct a participatory lesson in which effective questions are asked, appropriate visual aids are used, and checks for attainment of objectives are planned.

**Prerequisite Courses:**      **None**

**Other Prerequisites:**      **None**

**Eligibility:**      **All Auditors; however GIDP receive priority placement**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	34
Tax	0
Ethics	0
Consulting Services	0



### **No.8414, DDI Leadership Skills**

**CPE: 34**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

All GS-13 and above Supervisors, Managers and Administrative Supervisors are eligible for this course. You will learn to: (1) Enhance communication to build commitment; (2) Identify performance expectations and encourage involvement; (3) Coaching individuals and teams toward achieving successful results; (4) Encourage and support individuals to acknowledge and take responsibility for performance gaps or poor work habits; (5) Use reinforcement to motivate others to continually improve; (6) Achieve a trusting work organization; (7) Use a decision guide to solve problems and make decisions.

**Prerequisite  
Courses:**

**None**

**Other  
Prerequisites:** Required in first year after promotion for GS-13 and above supervisors.

**Eligibility:** GS-13 supervisors and above, admin supervisors, and SDP participants

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	34
Tax	0
Ethics	0
Consulting Services	0





## No.8562, DCAA Personnel Management Policy

**CPE: 34**

**Type: Group-Live**

**Course Level: Intermediate**

**Duty Hours: 40**

**Objectives  
Program  
Content:**

All new GS-13 and above supervisors must complete this course. The Agency recommends that new supervisors attend within three months of promotion. You will learn to apply critical DCAA personnel procedures that are essential to the success of a DCAA supervisor. Upon completion, you will be able to: (1) Explain the relationship of merit system principles to the prohibited personnel practices; (2) Describe a supervisor's probationary period responsibilities; (3) Identify the criteria for a termination decision; (4) Define the supervisor's merit promotion program responsibilities; (5) Identify the supervisor's leave program responsibilities; (6) Apply the DCAA Performance Management System principles and objectives; (7) Apply timely and appropriate recognition of employee accomplishments; (8) Promote the employee suggestion program; (9) Establish and monitor a Performance Improvement Plan; (10) Recognize and react to employee discipline situations; (11) Describe the supervisor's role in the grievance process; (12) Identify the supervisor's employee records responsibilities; (13) Explain when collective bargaining agreements supersede DCAAM 1400.1; (14) Apply procedures to accomplish employee training and construct training plans; (15) List the components of the EEO Program; (16) Identify an approach to effectively manage a diverse workforce; (17) Describe the supervisor's sexual harassment prevention, reasonable accommodation requests, and discrimination complaint; (18) Explain DCAA's drug testing program; (19) Use the Employee Assistance Program; (20) Use DCAA's emergency procedures and guidelines; (21) Identify and apply the responsibilities of supervisors in the Ethics Program.

**Prerequisite  
Courses:** None

**Other  
Prerequisites:** None

**Eligibility:** GS-13 supervisors and above, admin supervisors, and SDP participants

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	34
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### No.8564, Administration & Mgmt. of Audits for Supervisors

CPE: 34      Type: Group-Live      Course Level: Intermediate      Duty Hours: 40

**Objectives**      You will learn proper administration and management techniques for the entire audit cycle. Upon completion of this course, you will be able to: (1)  
**Program**      Prepare a program plan; (2) Prepare and manage an operating plan; (3)  
**Content:**      Prepare reimbursable billings; (4) Use DMIS to setup an assignment.  
Review risk assessments and incorporate the results into the program plan; (5) Document supervisory review including initial and interim guidance and final review comments; (6) Use DMIS to disposition assignments including incurred cost and forward pricing; (7) Calculate audit statistics for incurred cost and forward pricing (i.e., questioned cost, dollars, examined, ADV, net savings, etc.); (8) Describe the PNM follow-up process; (9) Identify critical Cognos reports available for managing the life cycle of audits.

**Prerequisite**      None  
**Courses:**

**Other**  
**Prerequisites:** None

**Eligibility:**      GS-13 supervisors and above, admin supervisors, and SDP participants

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	34
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0

# Seminars

[Resident courses](#)[Distance Learning](#)[Tech Specialist Workshops](#)

DCAA seminars are one and two day instructor-led classes that focus on a single topic. DCAI conducts seminars at various on-site locations throughout the United States. DCAI schedules seminars and sites based on the number and location of registered DCAA personnel. For additional information, consult TRAIN on DCAI's Intranet site.

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# DCAI Defense Contract Audit Institute

## **No.S1100, GAGAS/FAR Part 31**

**CPE: 15**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

You will learn how to ensure compliance with Generally Accepted Government Auditing Standards (GAGAS), and to recognize the allowability, allocability and reasonableness of costs per FAR Part 31. This seminar is designed to provide you with an understanding of the basic regulations and guidance that dictate much of the way we perform audits. Upon completion of this course, you will be able to: (1) Recognize that compliance with Generally Accepted Government Auditing Standards (GAGAS) is an inherent part of a DCAA auditor's responsibilities; (2) Explain how the Contract Audit Manual (CAM) guidance incorporates GAGAS; (3) Determine if the contractors' costs are allowable, allocable, and reasonable; (4) Identify requirements for accounting for expressly unallowable costs, the requirements for certifying incurred cost claims, and the application of DFARS and FAR penalty clauses.

**Prerequisite  
Courses:**

**None**

**Other  
Prerequisites: None**

**Eligibility: All Auditors**

Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## No.S1133, Mandatory Annual Audit Requirements (MAARs)

**CPE: 15**      **Type: Group-Live**      **Course Level: Basic**      **Duty Hours: 16**

**Objectives**      You will learn the purpose of each MAAR, and the proper audit techniques  
**Program**      to perform and successfully complete each MAAR. Upon completion of this  
**Content:**      course, you will be able to: (1) Identify the relationship of MAARS to  
GAGAS;(2) Describe the process for documenting completion of MAARs;  
(3) Differentiate between MAARs at major and non-major contractors; (4)  
Determine appropriate MAARs in concurrent and multi-year audits; (5) List  
the basic MAARS requirements and reporting considerations; and(6) List  
audit steps necessary to satisfy each MAAR.

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**Prerequisite**      **None**  
**Courses:**

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**Other**  
**Prerequisites:** **None**

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**Eligibility:**      **All Auditors**

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Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

## No.S1503, Cost Impact Proposals

**CPE: 15**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

You will learn how to evaluate CAS cost impact proposals. This seminar provides an in-depth look at the requirements pertaining to the audit of cost impact proposals. Upon completion of this course, you will be able to: (1) Understand the CAS criteria for accounting changes and cost impact proposals; (2) Recognize a cost accounting practice and what constitutes a change in cost accounting practice; (3) Decide which method of computing a cost impact proposal is appropriate in a given circumstance; (4) Understand the influence various contract types have on the calculation of cost impact proposals; (5) Convince a Contracting Officer of the validity of your calculations of cost impact; (6) Determine possible courses of action to take if a contractor fails to provide required cost impact proposals; (7) Assess the materiality of a contractor's estimated general dollar magnitude impact.

**Prerequisite  
Courses:**

**None**

**Other  
Prerequisites: None**

**Eligibility:**

Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.S4100, Statistical Sampling Refresher**

**CPE: 15**

**Type: Group-Live**

**Course Level: Intermediate**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

You will acquire the knowledge and skills necessary to supervise, perform, and/or support statistical sampling in the contract audit environment. This seminar will refresh the knowledge and skills learned in prior statistical sampling courses. It incorporates the Windows-based version of EZ-Quant. Upon completion of this course, you will be able to: (1) Define and explain basic statistical sampling terminology; (2) Evaluate sample results; (3) Differentiate between variable and attribute sampling; (4) Determine when statistical sampling should be used and what method to use; (5) Identify important considerations in sampling plan development; (6) Stratify your sample; (7) Use and understand current EZ-Quant statistical programs; (8) Convert a Microsoft Excel spreadsheet to a format readable by EZ-Quant; (9) Understand and use the Windows-based EZ-Quant program.

**Prerequisite  
Courses:**

**4120 Statistical Sampling**

**Other  
Prerequisites: None**

**Eligibility: All Auditors**

Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.S4200, Regression Analysis

**CPE: 15**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

This two day seminar focuses on applying simple linear and multiple regression analysis techniques as an analytical tool during the risk assessments and final phase of audit performed. It provides instruction in graphing techniques and interpreting the results of both manual and EZ-Quant graphs relating to simple linear regression. It also focuses on using the output from E-Z Quant software regression analysis programs in evaluating forecasted and claimed indirect expense rates; and developing audit recommended or audit determined indirect rates. The statistical indicators indicative of adequate regression results (coefficient of determination, comparison assurance, and inclusion assurance) are discussed in detail, giving the auditor the confidence needed to discuss results with contractor and government representatives. The student gains hands-on EZ-Quant experience using its regression analysis output to develop an audit position on indirect expenses rates. Common problems encountered during field applications are discussed with possible data adjustments necessary to achieve acceptable regression results. Upon completion of this course, the student will be able to: (1) Identify audit situations for regression analysis; (2) Properly utilize the correct EZ-Quant program for a given audit situation; (3) Correctly interpret the EZ-Quant program output; (4) Determine if reliance can be placed upon your interpretation of the output; (5) Identify major irregularities or significant changes in trend data; and (6) Research the more complex issues associated with regression analysis.

**Prerequisite  
Courses:**

**4120 Statistical Sampling**

**Other  
Prerequisites: None**

**Eligibility:**

Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0





## No.S4300, Improvement Curves

**CPE: 15**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

This two day seminar focuses on identifying situations and applying improvement curve techniques as an audit tool to evaluate cost/hours associated with repetitive tasks performed by contractors in producing supplies and/or services. Improvement curve theory is discussed, potential applications are identified and data required are delineated. It also focuses on situations where specialized EZ-Quant programs are used to evaluate situations such as production breaks or design changes or other conditions noted. Using audit case studies and problems the student obtains hands on experience using EZ-Quant programs relating to improvement curves. Common problems encountered during field applications are discussed with possible data adjustments necessary to achieve acceptable regression results. Upon completion of this course, the students will be able to: (1) Identify audit situations for improvement curves; (2) Properly utilize the correct EZ-Quant program for a given situation; (3) Correctly interpret the EZ-Quant program output; (5) Analyze improvement curve data; and 6) Reserach the more complex issues associated with improvement curves.

**Prerequisite  
Courses:**

**4120 Statistical Sampling**

**Other  
Prerequisites: None**

**Eligibility:**

Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



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## No.S5622, Audit & Security of Oracle Client/Server Databases

**CPE: 15**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

You will learn to perform Information Technology related audits involving an Oracle database including risks and how these risks affect access and security. The components of an adequate Oracle database security policy along with the terms and concepts you will need to audit and understand an Oracle database are also addressed. Ultimately, you will learn how to assess the risk associated with selected audit areas in order to determine the security of your Oracle environment and database and how to apply various recommended audit approaches.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility: All Auditors**

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Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### **No.S5623, Audit and Security of UNIX Operating Systems**

**CPE: 15**      **Type: Group-Live**      **Course Level: Advanced**      **Duty Hours: 16**

**Objectives**      You will learn to perform Information Technology related audits involving  
**Program**      an UNIX operating system including risks and how these risks affect  
**Content:**      access and security. The components of an adequate UNIX operating  
system security policy along with the terms and concepts you will need to  
audit and understand UNIX are also addressed. Ultimately, you will learn  
how to assess the risk associated with selected audit areas in order to  
determine the security of your UNIX environment and how to apply various  
recommended audit approaches.

**Prerequisite**      **None**  
**Courses:**

**Other**  
**Prerequisites:** **None**

**Eligibility:**      **All Auditors**

Hours by Field of Study:	
Accounting and Auditing	15
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.S5706, COGNOS/Impromptu Reports**

**CPE: 15**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

You will learn how to select and generate DMIS reports essential to effectively manage audits. Upon completion of this course, you will be able to: (1) Recognize DMIS reports necessary for managing an audit team; (2) Write queries to generate special reports; (3) Generate standard DMIS reports necessary for supervision of an audit team.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility:**

**All Auditors**

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Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	15
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### No.S6000, Conflict Resolution Techniques

**CPE: 7**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 8**

**Objectives  
Program  
Content:**

You will learn how to deal with conflict in a constructive manner. This seminar was designed to provide you with a better understanding of conflict. Upon completion of this course you will be able to: (1) Be more successful at fact-finding and/or exit conferences (2) Recognize that conflict, when dealt with appropriately, is a positive force (3) Determine your preferred conflict management style (4) Identify the five conflict management styles and the advantages and pitfalls of each (5) Decide which conflict management style is most effective in various situations (6) Practice the effective use of various conflict management styles (7) Identify the preferred conflict management style of people you deal with routinely (8) Improve your relationship with people you deal with routinely.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**All Auditors**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	7
Tax	0
Ethics	0
Consulting Services	0



### **No.S6001, Building Trust/Valuing Differences**

**CPE: 7**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 8**

**Objectives  
Program  
Content:**

You will learn to highlight the positive impact of differences and the value of building trust among team members. Upon completion of this course, you will be able to: (1) Understand and recognize the value of basic human differences; (2) Recognize the synergistic effect possible when people with diverse skills, motivations, and values work together; (3) Utilize a method to assess personal skills, abilities, and motivations; (4) Use five techniques to build trust with others in the workplace; (5) Recognize five “trust traps” to avoid; (6) Create an action plan to strengthen trust with internal partners.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**All Auditors**

Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	7
Tax	0
Ethics	0
Consulting Services	0



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### **No.S6100, Writing Techniques**

**CPE: 7**

**Type: Group-Live**

**Course Level: Basic**

**Duty Hours: 8**

**Objectives  
Program  
Content:**

You will learn basic writing techniques needed to enhance written communication skills. Upon completion of this course, you will be able to: (1) Identify and apply fundamental writing techniques; (2) Recognize the characteristics of passive voice; (3) Turn passive voice into active voice; (4) Discover and implement steps to improve your writing skills; (5) Apply DCAA preferred writing techniques to audit reports; (6) Incorporate “tips” to improve the readability of your written communications; (7) Simplify your writing style.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility:**

**All Auditors**

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Hours by Field of Study:	
Accounting and Auditing	0
Spec. Knowledge & Applications	0
Management	0
Personal Development	7
Tax	0
Ethics	0
Consulting Services	0

DCAA technical specialist workshops are designed for DCAA FAO technical specialists and regional staff. Workshop topics change each year to reflect revisions in law, regulations, guidance, and actual audit experience and practices. However, DCAA does not plan to offer each workshop each year. DCAA regions will schedule and conduct workshops based on the demand.

Below is a listing of potential workshops. The catalog does not include descriptions of the workshops at this time. Descriptions will be incorporated upon finalization of the actual workshop schedule. For additional information, consult DCAI's Intranet site or contact DCAI.

## Technical Specialist Workshop Index

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<a href="#">TS1137</a>	<a href="#">Incurred Cost -- Audit Process</a>
<a href="#">TS1581</a>	<a href="#">Cost Accounting Standards</a>
<a href="#">TS2312</a>	<a href="#">Defective Pricing</a>
<a href="#">TS3121</a>	<a href="#">Enterprise Resource Planning (ERP)</a>





### No.TS1137, Incurred Cost -- Audit Process

**CPE: 20**

Type: Group-Live

Course Level: Advanced

Duty Hours: 20

**Objectives  
Program  
Content:**

After completing this workshop, you will have a basic understanding of the significant current contract audit issues relating to incurred cost audits, and you will be able to utilize this knowledge more effectively in performing these audits. Examples of these current issues are as follows: (1) Results of the Incurred Cost project being conducted by Headquarters; (2) Treatment of subcontract costs on time and material contracts and time and material orders under GSA Schedule contracts; (3) Evaluation of the allowability of the legal costs and settlement amounts related to employee separation agreements; (4) Application of FAR 31.205-26(e) to intercompany charges and whether a contractor's commercial pricing exemption is valid, allowing them to use price instead of cost for intercompany transfers; (5) Lease classification issues at various contractors; and (6) Instruction on the appropriate use of Global Insight escalation factors.

**Prerequisite  
Courses:**

None

**Other  
Prerequisites:** None

**Eligibility:** Incurred Cost technical specialists

Hours by Field of Study:	
Accounting and Auditing	20
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.TS1581, Cost Accounting Standards

**CPE: 16**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 16**

**Objectives  
Program  
Content:**

After completing this workshop, you will have a basic understanding of the significant current contract audit issues relating to cost accounting standards, and you will be able to utilize this knowledge more effectively in performing these audits. Examples of these current issues are as follows: (1) Updates in the area of CAS Board activity, including the current makeup of the CAS Board, and the status of current CAS Board cases; (2) Overview of audit guidance, CAM, and DMIS changes associated with FAR Part 30 and CAS Compliance Cycling requirements; (3) Overview of DCAA's five-step process for calculating CAS cost impacts; (4) Issues and audit strategy regarding CAS Disclosure Statement adequacy and CAS compliance reviews resulting from contractor reorganizations and mergers; (5) Areas of concern resulting from DHHS CAS Disclosure Statement audits at education institutions; and (6) Recent cases involving the capitalization or expensing of major leasehold improvements where some facilities are owned and others are leased.

**Prerequisite  
Courses:**

**None**

**Other  
Prerequisites:**

**None**

**Eligibility:**

**Cost Accounting Standards technical specialists**

Hours by Field of Study:	
Accounting and Auditing	16
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.TS2312, Defective Pricing

**CPE: 20**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 20**

**Objectives  
Program  
Content:**

After completing this workshop, you will have a basic understanding of the significant current contract audit issues relating to defective pricing audits, and you will be able to utilize this knowledge more effectively in performing these audits. Examples of these current issues are as follows: (1) Disseminate the results of the Headquarters and regional review of a sample of postaward audit reports and discuss how the technical specialists can increase sustention rates; (2) Using a recent ASBCA case, provide history and complexities of the audit findings and the decision process, from the ACO through the appeals process; (3) Using a recent ASBCA case, explain how a prime contractor can be cited for defective pricing when they are not aware of a subcontractor's cost analysis of a lower tier subcontractor; (4) Consequences of a contractor's failure to maintain records for the required time period, what audit steps should be taken and the results of audit that would transpire; (5) Use of statistical sampling in a defective pricing audit; and (6) Problems and solutions that arise during subcontract assist audits.

**Prerequisite  
Courses:** None

**Other  
Prerequisites:** None

**Eligibility:** Defective Pricing technical specialists

Hours by Field of Study:	
Accounting and Auditing	20
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



## No.TS3121, Enterprise Resource Planning (ERP)

**CPE: 32**

**Type: Group-Live**

**Course Level: Advanced**

**Duty Hours: 32**

**Objectives  
Program  
Content:**

After completing this workshop, you will have a basic understanding of the significant current contract audit issues relating to IT/ERP/CAATs audits, and you will be able to utilize this knowledge more effectively in performing these audits. Examples of these current issues are as follows: (1) Sarbanes-Oxley Act of 2002 in general and its impact on DoD information systems; (2) Committee of Sponsoring Organizations of the Treadway Commission framework and its relation to our IT audit programs; (3) Establish consistent protocol for audits of ERP installations; (4) Results of the ad-hoc review of the Agency's process for performing Information Systems audits; (5) Understanding of SQL commands, syntax, and its relationship to databases; (6) Results of the ad-hoc review on CAATs usage and the planning of CAATs; and (7) SAS's Enterprise Guide graphical user interface to the SAS system.

**Prerequisite  
Courses:**

**None**

**Other**

**Prerequisites: None**

**Eligibility:**

**Information Technology/Enterprise Resource Planning (ERP)/Computer Assisted Audit Techniques (CAATs) technical specialists**

Hours by Field of Study:	
Accounting and Auditing	32
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0

# Distance Learning

[Resident courses](#)[Seminar](#)[Tech Specialist Workshops](#)

DCAA distance learning courses are instructor-led classes conducted over the intranet. Students focus on a single topic while interacting with the instructor and other students using virtual tools such as NetMeeting and teleconferencing. For additional information, consult TRAIN on DCAI's Intranet site.

## Distance Learning Index

*(Click course to jump to a description)*

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<a href="#">D1129</a>	<a href="#">Auditing Forward Pricing Rates</a>
<a href="#">D2100</a>	<a href="#">Floorchecks</a>
<a href="#">D4100</a>	<a href="#">Preparing a Statistical Sampling Plan</a>



# DCAI

## Defense Contract Audit Institute

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### **No.D1129, Auditing Forward Pricing Rates**

**CPE: 5**      **Type: Group-Internet Based**      **Course Level: Basic**      **Duty Hours: 6**

**Objectives Program Content:**      This course replaces the S1127, Forward Pricing Rates, seminar for FY 2006. The course is conducted as a live interactive presentation using a telephone and web-based software. The student will attend via his/her local computer while the instructor is live at DCAI. You will learn to plan and perform audits of forward pricing rates. Upon completion of this course you will be able to: (1) Identify the benefits of FPRAs and recognize the applicable FAR and DFARS requirements; (2) Properly plan and perform risk assessment for forward pricing rate audits; (3) Audit indirect pools and bases; (4) Recognize the audit criteria for cost of money submissions; (5) Appropriately report audit results.

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**Prerequisite Courses:**      None

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**Other Prerequisites:**      None

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**Eligibility:**      All Auditors

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Hours by Field of Study:	
Accounting and Auditing	5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



# DCAI Defense Contract Audit Institute

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## **No.D2100, Floorchecks**

**CPE: 5**

**Type: Group-Internet Based**

**Course Level: Basic**

**Duty Hours: 5**

**Objectives  
Program  
Content:**

The course is conducted as a live interactive presentation using a telephone and web-based software. The student will attend via his/her local computer while the instructor is live at DCAI. You will learn effective and efficient methods of conducting labor floorchecks. This course focuses on current guidance pertaining to the accomplishment of labor floorchecks. Upon completion of this course, you will be able to: (1) Understand DCAA's policies and procedures for performing labor floorchecks; (2) Assess labor-related internal controls, including contractor awareness and ethics training programs; (3) Select locations for performing floorchecks; (4) Understand the steps to take if an employee selected for inclusion in a floorcheck is absent; (5) Reconcile floorcheck observations with the accounting distribution of labor charges; (6) Perform the proper analysis to determine if an assist audit should be requested.

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**Prerequisite  
Courses:**

**None**

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**Other**

**Prerequisites: None**

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**Eligibility:**

**All auditors**

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Hours by Field of Study:	
Accounting and Auditing	5
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0



### No.D4100, Preparing a Statistical Sampling Plan

**CPE: 4**      **Type: Group-Internet Based**      **Course Level: Basic**      **Duty Hours: 4**

**Objectives Program Content:** This course is designed to support Course 4120, Statistical Sampling, students from the current FY. Approximately three weeks after completing 4120, the students will receive training to support their first actual on-the-job statistical sampling application. The course is conducted as a live interactive presentation using a telephone and web-based software. The student will attend via his/her local telephone and computer with a DCAI instructor and other students. The course includes a review of statistical sample planning considerations learned in Course 4120. The class also includes a case study in which the student will prepare and submit a complete sample plan for one of his/her current audits. The student will receive constructive feedback on his/her sample plan from the class and instructor. Upon completion, the student will be able to prepare an adequate sampling plan with risk assessment support. Specific tasks covered include: application of risk considerations, evaluation of the sample universe, and documentation of the sample plan.

**Prerequisite Courses:**      **4120 Statistical Sampling**

**Other Prerequisites:** Students must have a current, open audit assignment, which requires a statistical sample, for use as the course case study. Students are expected to have completed the audit's preliminary audit steps necessary to prepare a sampling plan using EZ-Quant.

**Eligibility:** All auditors who are scheduled to complete Course 4120, Statistical Sampling, during the current fiscal year.

Hours by Field of Study:	
Accounting and Auditing	4
Spec. Knowledge & Applications	0
Management	0
Personal Development	0
Tax	0
Ethics	0
Consulting Services	0